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LOGAN, CACHE COUNTY, UTAH TUESDAY JANUARY 4 1916

THIRTEENTH YEAR

TAX PROBLEM DISCUSSED BY ONE WHO KNOWS

Ex-County Commissioner Gives Side-Lights on Some Causes for the Heavy Tax Burden

The following statement with reference to some conditions which exist that tend to make the taxes in Cache County high on the property owner, has been prepared by Ex-County Commissioner O. H. Cronquist. Mr. Cronquist has given the question of taxes considerable study and is in a position to speak authoritatively on this all important subject.

Since the holding of the taxpayers convention at Nibley Hall Wednesday, December 22, 1915, at which members of the State Board of Equalization were present, there have been many discussions on the question of taxation from various angles. The whole contention of the state board was to justify their present position to assess property on the actual cash valuation basis, including all real estate, improvements, livestock, etc., in fact all property that is not exempted by law, to be assessed at actual cash value.

Chairman William Bailey of the State Board, had many facts in hand and he stated his case in a way that it tickled the ears of his hearers and he received a hearty hand clap when he told his audience that he favored excluding all improvements from the tax roles. A bowed head was the result when he stated that to reduce the waste of public money which goes the road building would suffer. The farmers could not see what they were being led into if we do not assess improvements. The burden would again fall upon the farms.

Why did not Mr. Bailey say that he favored a proposition whereby machinery and horses would be exempt if he really wanted to lighten the burden of the farmers? If there is anything that should be exempt from taxation, in my opinion, it should be the motive power used in the development of the farm, such as the horses and machinery. The farm is taxed to the extent of its productive power, and then the equipment is taxed which is used to produce the income. Instead of removing improvements from the tax roles, I am firmly of the opinion that the farm is sufficiently taxed when the real estate has been included. If the taxpayers will reason this out with themselves they will sure arrive at the same conclusion.

Instead of pointing out to the taxpayers assembled that road building would suffer if we curtailed our present tax income, why did not the speaker suggest that it would be impossible to curtail the expense in the offices of the various state departments?

The best facts we have shown conclusively that more than 80 per cent of the tax money goes to the schools. Why not curtail some of the waste of public money which goes to high salaried men? We want more money on our roads if it is spent judiciously and wisely. It is not this item of expense that the taxpayers are objecting to.

The tax on real estate is becoming such a burden that in many instances it takes more than the amount produced on the land, over and above the actual expense of producing the income, to pay the taxes. This burden could be reduced in many ways. It is not fair to tax land beyond what it will produce under good cultivation.

Why are we so scared about letting the wealthy corporations stand their portion of the tax burden? The farmers seem to be afraid they will step on the toes of the officials they have elected to be their servants. Are they not our servants? Will Mr. Bailey tell the Cache county farmers why the assessment of the Blacksmith Fork canyon power plant was reduced from \$95,000 to \$65,000 by his board? At the same time will he also explain the reasons why his board was placing a blanket raise of 25 per cent on all Cache county real estate while this reduction was being made on the power plant? This action by the board was taken in 1914. Just previous to this a reduction on the assessed valuation of the Oregon Short Line interests in this county were reduced \$15,000. In these two items is found a reduction of \$45,000. Was

this reduction on these corporations made up by the 25 per cent increase in Cache county real estate? Not only were reductions made in these two public utilities mentioned, but the board reduced the valuation of practically all public utilities in the county. It is hard to make the farmers and taxpayers of this section of the state feel that the state board of equalization is the friend of the farmer in view of these facts.

A corporation in Logan City which under the law is exempt from taxes was satisfied with a \$6,000 assessment which our assessor placed on the corporation and would have paid taxes on that amount. But Mr. Bailey said No. We must increase the valuation of that concern many times the \$6,000. An appeal was made from Mr. Bailey's decision and the concern, on the advice of its attorney, paid taxes on \$125, simply an amount to take care of the furniture in the office. We should have had upwards of \$330 in the county treasury and we got \$7 because outside influences meddled in the affair.

The farmers and taxpayers should effect a strong organization that will stand for legislation that will include such laws which bring about a just and fair valuation on assemble property. This organization should stand for the election of members of the state board of equalization by popular vote. In this way we could select men who would represent us fairly men who have a knowledge of values of land.

In the matter of arriving at the proper valuation to be placed on real estate, when the readjustment to a cash basis is made this spring, the commissioners should meet with a representative committee, appointed by the people of each town or precinct and discuss these problems together, exchange ideas and then each community will know what is going on in the communities around them in the way of assessments. In this way a better feeling will maintain. The commissioners should meet several days with this committee and determine on the appraisal, whether the present valuations are to be increased one, two or three times the present valuations. It must be remembered that no farm land should be assessed for more than it will produce under good cultivation. Because some assessable property should be increased in value more than two and a half times the present valuation in order to get the needed revenue the present expense of the state demands, it cannot be shown where farm property should be increased more than two and a half times the present valuations. If it is, then the tax burden will be even higher than at present. This is a matter for the taxpayers to pay particular attention to.

ACKMAN'S CARD PLEASED FANS NEW YEARS EVE.

Four Events Full of Action. Midkiff to Take Up Residence in Logan

Doc Ackman's card at the old Princess theater on New Year's Eve was well received by those who attended the boxing exhibition of some of Salt Lake's best glove artists.

Charlie Midkiff was given a six round decision over Battling Boyd, by Referee Bert Danford. Midkiff who has decided to make Logan his home, having moved his family here, was clearly the favorite of the evening.

In the preliminary wrestling match Bill Ruchti pinned Benny Burgess' shoulders to the mat twice in five minutes. In the boxing preliminary, George Rich and Bill Strepey went three rounds to a draw.

The six round main event between Eddie McKenna and Glen Gutke went the full six rounds to a draw. McKenna was the clever boxer, but Gutke was the stronger.

The events were all full of action just what the fans wanted. It is doubtful if Ackman will promote another exhibition here, but Charlie Midkiff who has taken up his residence in Logan, is training for a match with Tom Crawford in the very near future.

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Road Supervisor

Business of City Goes on Uninterrupted When New Officials Take Seats

The above photograph shows Logan City's official family as it is now constituted. Although the commissioners met yesterday at noon at which time Commissioner George W. Lindquist relinquished his chair to John Quayle, his successor, and Auditor William Evans Jr., relinquished his chair to William H. Larsen, the new auditor, the business of the city went on undisturbed.

THE GOASLIND FAMILY MEETS WITH PARENT

Occasion Being the 78th Birthday Anniversary of Mrs. Susan Goasland

A notable gathering was held at the home of Mrs. Susan Goasland of

the Logan Fourth ward, December 31, the occasion being the reunion of the Goasland family on the occasion of the 78th birthday anniversary of Mrs. Goasland.

All the living children were present including Mrs. Susana G. Purnell of Cardston, Canada; Charles D. Goasland of Preston; Mrs. Hannah G. Larsen of Logan; Mrs. Mary G. Titensor of Star Valley; and Mrs. Zina G. Stockdale of Franklin, Idaho; also many friends and grandchildren including Mrs. Eva Heiner and Mrs. Armeta Newton of Salt Lake.

After a joyous meeting and greet-

ing of some who had not met for fifteen years, a very interesting program was rendered in which all participated; singing the songs of Zion; reciting, instrumental music, solos, etc. A bounteous repast was partaken of, after which a meeting of those who had been organized into a genealogical society a year ago, was held. Electing officers for the coming year and transacting of such other business as was necessary for the progress of the society.

A biographical sketch of the life and labors of the honored guest was given by Mrs. Susana G. Purnell, in which was told many interesting incidents in her life; showing her devotion to home and children, her fidelity to the faith of the gospel, her power of endurance and self sacrifice for the promotion of righteousness.

A few remarks were made by the older members, reminiscent of early days, alluding to some of her eccentricities, some of which were humorous. Mrs. Goasland's posterity now equals the number of the years of her life which is 78.

LARGE CROWD HANDLED AT MURDOCK'S

On New Year's Eve Cabaret life was at a premium in Logan, the hotels and candy kitchens being crowded with merry makers eager to

JAMES MACK IS BURIED AT SMITHFIELD

Funeral Services Held Sunday in the Second Ward Tabernacle. Many Pay Tribute

Smithfield, Jan. 2.—Impressive funeral services over the remains of the late James Mack of Ogden were held in the Second ward Tabernacle on Sunday at 2 p. m. which was marked by its large attendance of people from many parts of the state as well as the throng of Smithfield residents who had come to pay respect to the departed. The singing was exceptionally beautiful and the floral offerings were numerous entirely covering the beautiful casket and the front of the stand. Bishop Winn presided and with him on the stand was Bishop C. W. Nibley of Salt Lake City; Joseph Quinney Jr. of the Cache stake; John McAllister of Logan; and Bishop George Y. Smith.

The choir sang, Though Deepening Trials Throng Your Way, and prayer was offered by Sylvester Low. The choir then sang, When First the Glorious Light of Truth.

Robert Thornley was the first speaker. He had known Brother Mack since they crossed the plains together in 1855 and had always found him of noble character and good to the poor.

Miss Lavida Pilkington and Richard Roskelley sang the duet, Dry Those Tears.

John McAllister of Logan, had known him well and he had filled a good life, having been a good neighbor, friend and brother.

Mrs. Rinda Chambers sang, Rock of Ages, accompanied by McCracken Smith on the violin.

William A. Noble also spoke testifying that Brother Mack had followed in the footsteps of the Master, earning a reward in the life to come.

A quartet was then sung by members of the choir, entitled, Looking That Way.

Bishop C. W. Nibley, said it is an honor to be asked to say a few words at these services. The large audience present showed the respect this good man was held in and the examples he has set of integrity was worthy of imitation. He who is wise will sow seed and plant to reap in eternity and this our brother had done and ended with bearing a strong testimony of the divinity of Christ.

President Joseph Quinney, of the Cache stake said he received inspiration in attending the funeral of such a character as this good man had been.

Bishop William L. Winn made a few closing remarks.

The choir sang, O My Father, and the benediction was pronounced by Bishop G. Y. Smith.

A long cortege of automobiles followed the remains to the cemetery, and the grave was dedicated by James Roskelley.

say goodbye to 1915, and welcome to 1916.

At Murdock's the largest crowd was handled and this wholesome place never was shown to better advantage. The large lobby, spacious Mezzanine floor, with dining room and dance hall, were so nicely arranged that the large crowd was accommodated with all the grace and dispatch of a Metropolitan Cabaret. Over 300 had made reservations and by 11:30 all were seated. At 12 o'clock midnight the din let loose and for half an hour it was hard to tell whether it was a Ford, a Can't Afford, an Oldsmobile, or a Buick. Horns, whistles, trumpets, men, women and song all in one great chorus bade adieu to 1915 and said "How do do" to 1916. After the ushering in of the New Year the crowd simmered down to its ordinary dignity and several hours of merry making, eating, drinking (soft drinks of course), dancing and singing, were the order of the evening. A male quartet from Salt Lake City furnished some delightful music and a real, live, Cabaret singer charmed the multitudes with some classy and catchy vocal selections. At 3:30 the crowds homeward went, some feeling better, some feeling worse, but none just the same as when they came.